



Spring, 1995

# Forest Tax and Stewardship News



## Forest Stewardship Program

*Bill Rudy, Forest Stewardship Coordinator*

This year Wisconsin has again received over \$200,000 from the US Forest Service to fund forest stewardship grant projects throughout the state. The Wisconsin Forest Stewardship Committee reviewed 26 grant applications and selected 10 projects for funding. These projects include: additional stewardship management plan writing in several northeast, northcentral, and southwest counties; forest landowner workshops in five counties; additional landowner services in the Oshkosh and Baraboo regions; a landowner conference and workshop in southwest Wisconsin; additional training opportunities for both DNR and private foresters; a forest demonstration/edu-

cation project in southeast Wisconsin; and a statewide effort to increase stewardship through the Tree Farm program.

On the cost-sharing front, Wisconsin received \$535,000 to fund projects under the Stewardship Incentives Program (SIP). In past years this may have funded all of the SIP cost sharing requests. However, SIP program has grown over the last several years while funds for other cost-sharing programs, such as ACP and FIP, have been cut in half. Thus landowners who apply for SIP cost-sharing during the summer and fall may discover that the money allocated to their county has already been expended for this year. Therefore, if you are thinking about apply-

ing for SIP cost-sharing, please talk with your local forester or CFSA person soon to find out the availability of SIP money in your county. The good news for SIP is that we expect this program to continue to be federally funded in the future.

### *Message from the Forest Tax Unit*

The main task of the Forest Tax and Stewardship News is to encourage the flow of information between DNR and landowners. The maiden edition served that purpose very well. Following the circulation of the first issue, we received tons and tons of encouraging letters from landowners on a wide range of subjects varying from tax law land ownership identification to tax law benefits to communities. Some of these subjects are dealt with in this edition.

The overwhelming response to the newsletter underscores its importance. We fully appreciate all comments received and will endeavor to act on some of the suggestions in time. Meanwhile, we encourage you to continue sending us your comments and suggestions. Thank you all very much and we wish you happy and prosperous Spring and Summer seasons.



*Staff of the Private Land, Community Forest & Public Awareness Section, Bureau of Forestry, WDNR, tour a private forestland near Dodgeville.*

# Assistance to Private Landowners in Wisconsin

By Jerry Lapidakis, DNR Private Forestry Specialist

As a woodland owner, you are part owner of the greatest forest resource in the state. You are one of over 200,000 people who own 60 percent (nine million acres) of all the forest land in Wisconsin. This includes only the small, private ownerships and does not include industrial or large corporate owners. This privately owned forest provides a high level of products and benefits to the owners and to the people of the state.

With proper care, this forest resource will continue to provide even more of the things we want while assuring that the forest is improved and protected for our children. That is why the state provides forestry assistance to private landowners. This help is available in the form of technical advice, financial and tax incentives, and education and information.

Each year, 80 percent of private, nonindustrial forest landowners harvest their timber without professional help. Some do well. But others lose potential income and future benefits because they don't plan and consider their options before they

take action. Professional foresters can help a landowner assess and carry out their options.

DNR foresters provide basic forestry services to landowners. They are an excellent place to start your management planning program. DNR Foresters Can:

- ✦ Give a landowner 24 hours (three days) of service each year.
- ✦ Provide basic information on forest conditions and needs based on your wishes and desires.
- ✦ Provide information and direction on available programs and other help available.
- ✦ Prepare management plans that meet your desired objectives.
- ✦ Certify federal cost-sharing assistance that helps pay the cost of implementing certain practices (e. g., tree planting, erosion control).
- ✦ Provide timber sale recommendations and advise, and set up a timber harvests within certain limitations.
- ✦ Encourage landowners to use consulting and industrial foresters when more time and intensity is required.

The state doesn't provide these services alone. Through its Private Forestry Assistance Program, DNR works with private foresters and resource managers from other agencies to provide help to landowners. Through the Cooperating Consulting Forester Program, DNR encourages the use of private consulting foresters and industrial foresters who follow certain standards and guidelines. Together, all of these professionals help landowners to manage their lands for

improvement and protection of soil and water, wildlife, endangered species and recreation, as well as economic gain.

Cooperating Consulting Foresters provide the basic services that DNR foresters do, plus detailed services that may include:

- ✦ Providing complete timber sale services including handling sale establishment, sale bids, overseeing logging operation, and administration of sales.
- ✦ Representing the landowner's interests.
- ✦ Providing timber tax counseling.
- ✦ Preparing management plans and assisting in implementation.
- ✦ Providing surveying and boundary marking services.
- ✦ Testifying as an expert witness in trespass and damage claims.

The private woodlands of the state are a treasure that must be cared for. A portion of this treasure is in your hands to use, care for and improve for the future. To do this, you should take advantage of forestry professionals to advise and assist you in this important work. The benefits to you, and to all of us, are great.

For more information on available forestry services and programs contact your local DNR office.

## Forest Tax Law and Stewardship News

Published bi-annually by the Forest Tax Unit, Bureau of Forestry, Wisconsin Department of Natural Resources.

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# Wildlife and Your Land: A new publication series about managing your land for wildlife

By Dr. Mary K. Judd, State Wildlife Education Specialist, Bureau of Wildlife Management

If you are a woodland owner interested in managing your land for wildlife, you now have the benefit of a companion planner. Like having your own personal wildlife manager or forester by your side, the new publication series, called **Wildlife and Your Land**, will help you in developing a wildlife management plan for your woodland and surrounding habitats.

The set, developed by WDNR's Bureau of Wildlife Management staff, currently includes 10 separate publications...each dealing with a specific topic about wildlife management on private lands. Other issues are being reviewed and readied for printing sometime later this year. All are free to interested landowners.

The first publication in the series, **Calling All Wildlife**, will give you an overview of important wildlife management topics such as habitat, edge, carrying capacity, and succession. It also urges you to manage your property within the context of the surrounding landscape, and to complement—rather than duplicate—what is out there already.

The second part of the series, **Putting Pen to Paper**, takes you step-by-step through the process of preparing a wildlife management plan for your property, and gives a sample plan to help you along. The first two steps of the plan will, perhaps, be the most challenging for you, but they can also be the most rewarding and fun parts of the process. The initial steps call for inventorying your property for the animals and plants living there. Since most people are not amateur naturalists, this may seem an imposing task at first, but take heart! Many field guides to com-

mon mammals, birds, reptiles, amphibians, butterflies and other insects, wildflowers, trees and shrubs and more are available at your local library or bookstore. In addition, Wisconsin's many nature centers lead field trips to help people acquire the skills needed for plant and animal identification. Learning about the creatures which share your land with you can be a life-long hobby...just ask any bird watcher or wildlife photographer. Also remember that your wildlife management plan doesn't need to be developed overnight...if done well, it can take years to complete, and modifications will constantly take place.

The other eight parts in the series cover specific management techniques...some of which pertain directly to woodland owners. **To Cut or Not to Cut?**, discusses—in very simplified terms—the three basic timber management practices: clearcutting, shelterwood cutting and selection cutting. By knowing what types of trees require which type of cut, you can effectively manage your woodlot for those trees...and of course, different tree communities support different wildlife communities.

**Critter Condos** describes the importance of leaving dead or dying trees on your property. Where once it was a common practice to cut these trees (after all, what good is a dead tree?), biologists and increasing numbers of landowners realize the high value of snags and den trees. Over 70 kinds of Wisconsin birds, mammals and more **need** these trees to survive. Were it not for snags, and the dens and insects they provide, we would not have the pleasure of watching the antics of woodpeckers, chickadees, nuthatches or blue-

birds. For landowners with relatively young forests and few snags, the publication describes some methods of creating snags. Of course, in the short run, landowners can always erect "artificial snags" in the form of nest boxes.

As most of you are aware, after a timber harvest you're left with a lot of brush from the discarded tops of the trees. **Rabbitat** describes how you can turn this "litter" into brush piles for a whole host of wild critters in addition to the cotton-tailed variety. Above all, you are encouraged to clean house, not your woods. Even if you do not have the time or energy to create brush piles from post-harvest tree tops, it is much better, from a wild animal's point of view, to leave the brush on the ground than it is to burn it. This slash provides shelter for many small creatures that play important roles in the woodland community.

If you have fields abutting your woodland, then discover ways of improving that woodland/field border by reading **On Edge**. This installment of the **Wildlife and Your Land** series also discusses the positive, as well as considerable negative, impacts of breaking up solid blocks of habitat. So before you decide to create a trail through your unbroken expanse of woodland, definitely take a look at **On Edge**. This publication further discusses some neglected, but potentially significant, edges: roadside grasslands, fence rows, field corners, and even abandoned farm buildings.

The remaining segments of the series cover aspects that may or may not be relevant to you as

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## Wildlife and Your Land

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a woodland owner, depending on the amount of other types of habitats you have available.

**Gimme Shelter** provides guidelines for creating shelterbelts and food plots for wildlife living in agricultural areas. **Home on the Range** describes methods of restoring and maintaining grasslands (both native prairies and agricultural grasslands) for wildlife. If you have the potential for restoring a shallow wetland on

your property, be sure to take a look at **Just Add Water!** And, if you already have a stream or river running across your land, then get yourself a copy of **The Wealth of Waterways**.

Keep your eye out for new segments of the series. These will cover such topics as what types of trees and shrubs to plant for wildlife, where to go for help and financial assistance, and how to manage your residential site for wildlife.

How can you get your hands on these publications? If the Postmaster General's assistants did the great job they normally

do, then every DNR office housing a wildlife manager or forester should, by now, have these publications on their shelves. Simply check your telephone directory white pages or blue "government" section for "WIS STATE OF—Natural Resources Dept. of" for the phone number of the DNR office nearest you. DNR staff can provide land management advice over the phone, possibly arrange to meet with you on your land, or simply send you the various segments of the **Wildlife and Your Land** series pertinent to your property.

Other land agency offices that should have access to the complete set of **Wildlife and Your Land** include Soil Conservation Service, County Land Conservation, and UW-extension offices. Over 50 public reference and loan libraries across the state were mailed a complete set, as were each private nature center and State Park office. You may want to stop by one of these offices and ask to review their set.

Good luck in your endeavors in managing your woodlands for wildlife!

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## Talk with Your DNR Forester Before Deviating From Your Management Plan

*Pat Murphy*

Management objectives are an important ingredient of a Managed Forest Law Plan. As a forest landowner, your goals may be broad or specific in nature and often change with time. Common interests shared among forest landowners include wildlife, economic benefits, aesthetic considerations and watershed concerns.

A forester tailors the management plan to address your personal goals within the scope of the forest tax law. Your management plan is important because it prescribes the most desirable way to achieve your objectives. It also keeps your woods producing benefits on a long-term basis.

A logger may stop and offer big dollars to cut all your "large trees or cut only the old oak." While this sounds reasonable and enticing, it isn't necessarily the appropriate way to manage your land. In fact, it may violate the provisions of your plan. No matter how appealing the offer, always refer to your written management plan to determine if a harvest needs to be com-

pleted and when it's scheduled. Check with your DNR forester before signing a contract or designating any trees for removal on your land. What seems an innocent act on your part may end up as an expensive withdrawal cost because it violates your management plan.

Similarly, when working with a consultant, you'll need to verify that the proposed harvest conforms to your existing management plan **before** signing an agreement or having work done on your property.

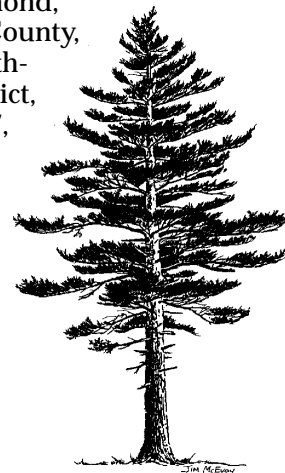
A DNR forester **must** approve any and all deviations from your written tax law management plan **before** the action takes place on the ground.

Communications are always important. If your goals and objectives change, contact your DNR forester to update your management plan. Keep your DNR forester abreast of anticipated deviations **before** they occur. You'll find the department's forestry staff willing to work with you. This protects both you and your forest resource.

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## District News

The next Forest Productivity Council workshop for private landowners will be conducted in Drummond, Bayfield County, DNR Northwest District, on June 17, 1995.



## Which Law is My Land Enrolled in?

By Carol Nielsen

Are you having a hard time recalling just which Forest Tax Law program you put your land in? Was it the Forest Crop Law, or the Woodland Tax Law, or the Managed Forest Law? Having that information can be very important when you are thinking about selling some or all of your land, when you are preparing for a timber harvest, or when you just want a better understanding of what your obligations are.

There are several ways that you can find out which law your land is enrolled in.

First, take a look at your last property tax bill. On the right side is a box for OTHER tax assessments. The program your land is in will be listed there with the amount of tax (acreage share payment) due on it. The name may be written out or abbreviated in some way. Woodland Tax Land (WTL), Forest Crop Land (FCL), Managed Forest Land (MFL).

Second, look back through your records on the property. When the land was enrolled in one of the programs you would have received a copy of the ORDER OF DESIGNATION. It may be difficult to locate the name of the program on some of the versions of the order of designation, but it is there.

Third, if you are still wondering which law applies to your land you can call the DNR Forester for the county where your land is located. She/he has a master list of all land entered in each program in their county. When calling the forester it is helpful if you can supply as much of the legal description (location) of the land as possible, i.e., section, township, range, town. The DNR Forester can also tell you when the land was entered and when the contract will expire.

## Don't Burn After April

By Jim Miller

Ah spring; that time of year when many of us go out and cleanse our surroundings of all of the drab reminders of fall and winter. Sometimes this is nothing more than picking up the paper and limbs around the yard, removing the mulch from the roses, and cleaning the storm windows. Unfortunately there are those who take it further by indulging in an almost ritualistic cleansing by fire.

Every spring state and federal forestry personnel and members of volunteer fire departments are called upon to finish someone's "cleanup by fire" activities. I am talking here about the little pile of burning leaves, or the small patch of burning grass that gets away and becomes a forest fire. To many people forest fires only occur in the "north woods" or the "forests out west". Here in Wisconsin the legal definition means "uncontrolled, wild, or running fires occurring on forest, marsh, field, cutover or other lands or involving farm, city or village property and improvements incidental to the uncontrolled, wild or running fires occurring on forest, marsh, field, cutover or other lands".

In addition to being liable for the cost of suppressing a forest fire the responsible party can be charged twice the value of any damaged property in a civil suit, and if the fire occurs in an organized forest fire protection area, can be subject to arrest and a forfeiture for burning without a burning permit, or in some cases, arrest and a fine for allowing their fire to escape or failing to extinguish it.

What's this about a "burning permit" you ask? That's a valid question, because depending upon where you live here in Wisconsin, or where you have some land you recreate upon or manage for forestry purposes, you

may or may not have heard about them. In some parts of the state a burning permit is required for open burning anytime the ground is not snow covered; in other parts of the state this requirement normally exists from January 1 through May 31 each year. These burning permits are issued by the Department of Natural Resources, either at their offices and stations, or through a volunteer force of Emergency Fire Wardens. There is no charge for a DNR burning permit.

In areas not covered by the DNR system, the local township government is responsible for determining what the burning regulations will be and whether or not permits will be required. In incorporated cities, towns and villages Department of Industry, Labor and Human Relations regulations apply and are administered by the local fire chief.

The best way to avoid the hassle of burning permits, escaped fires and possible legal problems is not to burn. Consider the alternatives of composting and recycling. More and more cities, villages, townships, and even counties are enacting ordinances which prohibit open burning of any type of solid waste including the materials you pick up during your spring cleaning.

If for some reason burning is the only way you have to dispose of the waste, and it meets the legal definitions of materials that can be burned, do it safely. Check with your local DNR forester, forest ranger, or fire department to find out the safest way to do the burning. Take the time to do it right. Avoid the embarrassment of an unplanned visit from the fire department or DNR with all of the possible consequences. Don't make the evening TV as the person responsible for the forest fire that could have been prevented.

# Oak Death and Your Taxes

By Andrea Diss, Forest Pest Specialist, LMD

Oak wilt continues to be a major cause of death of oaks in much of Wisconsin. Infection of oaks by this disease is largely preventable, however, by observing the following guidelines:

## 1) Don't wound oaks between April 15 (taxes due date) and July 1.

Oaks can become infected with oak wilt through wounds inflicted in a number of activities. Pruning cuts are often given as an example of appropriate wounds for infection, but the less noticeable damage done by climbing spikes can be even more favorable for contracting this disease. Bumps and scrapes from vehicles during road construction and logging can make oaks vulnerable to oak wilt, as can damage from nails or screws, wear from chains, cables, or ropes.

Harvesting generally isn't done during spring, but loggers should be aware that oak wilt spores can enter oak stumps or injuries done to oaks during the felling of neighboring trees during the April - July period. Guidelines for silvicultural management of oak wilt in woodlot will be available from your local forester or pest specialist in mid-April.

Preventing wounds is particularly important in the counties where oak wilt is established (those shaded on map). The DNR also recommends that these guidelines be followed in Florence and Lincoln counties as oak wilt has been found near their borders.

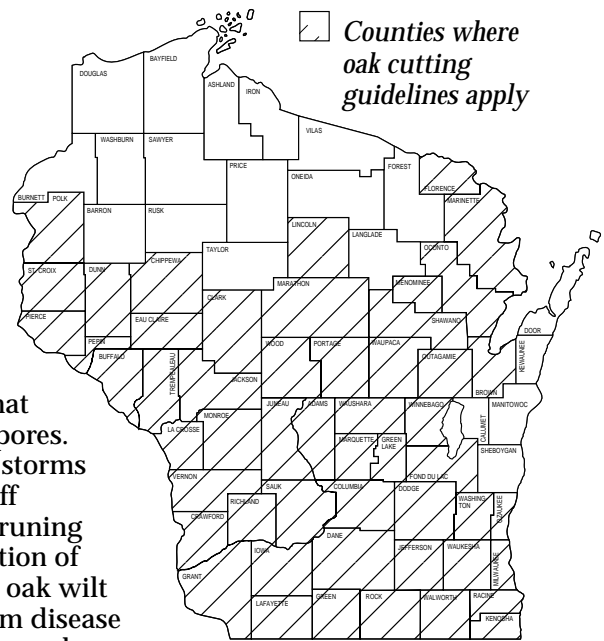
## 2) If wounds are unavoidable, use tree paint.

If an oak is damaged accidentally, the wound should be painted with pruning paint to make it less attractive to the beetles that carry the oak wilt spores. Branches broken in storms should be pruned off promptly and the pruning cut painted. Prevention of infection of oaks by oak wilt or elms by Dutch elm disease are the only situations where the DNR recommends the use of pruning paint.

## 3) Don't bring oak wilt onto your property.

Oak wilt is commonly brought into new areas on firewood or logs from infected trees. Oak wilt remains alive under the bark of the trunk and branches to produce spores in the spring following tree death. Spores can only be produced in logs with tight barks and moist wood. So, wood older than a year is safe to transport.

Once oaks are infected with oak wilt, successful treatment is uncertain and expensive.



Most red and pin oaks die within weeks of becoming infected. Oak wilt spreads through root grafts that connect oaks of the same species; so once one tree is infected, all trees of that species in a grove are at risk. Trenching between infected and uninfected trees, followed by the removal of the diseased trees, can stop the spread of oak wilt in a grove. However, this is expensive. **Prevention is the key to managing oak wilt!**

For more information on oak wilt, contact your local DNR forester or your forest pest specialist.

## Be Our Guest

Under this heading in the first edition, we invited our readers to subscribe to this newsletter. The response was very encouraging.

All landowners who are currently receiving the Forest Tax and Stewardship News will continue to receive it. Those who are not and would like to subscribe should contact us through our address on the back page.

Some readers received more than one copy because they own more than one tax law entry under different addresses and names. If you are receiving more than one, please let us know. Those who are receiving it at their previous addresses, should send us their current addresses.



# Compensation to Municipalities and Counties

By Carol Nielsen

When forest land is entered in one of the three forest tax law programs (Managed Forest Law, Forest Crop Law or Woodland Tax Law) the amount of property tax collected by the municipality (town/village) and county is reduced. But that isn't the end of the story. The laws were created with some methods of compensation built into them, and there is some compensation from other sources. An explanation of these compensations follows.

## Compensations under the Managed Forest Law (MFL)

- ✦ **Acreage Share Payment** is the per acre tax paid by the landowner in place of the regular property tax. Currently the rate under MFL is 85¢ per acre. The municipality pays 20% of the acreage share payment to the county and retains the balance. The additional \$1.15 per acre collected on lands designated as "closed" to public access goes into the state conservation fund.
- ✦ **State Contribution.** Each year the DNR pays each municipality (town or village) 20¢ per acre for each acre designated as MFL. The municipality pays 20% of this to the county and retains the balance.
- ✦ **A Yield Tax** is paid by the landowner to the DNR whenever timber is harvested from lands designated as MFL. The DNR pays 50% of the yield tax collected to the municipality. The municipality pays 20% of this to the county and retains the balance.
- ✦ **A Withdrawal Tax** is collected from the landowner by the DNR when land is removed (voluntarily or involuntarily) from designation as MFL before the contract is completed. The DNR pays 50% of the withdrawal tax to the municipality. The municipality

pays 20% of what it receives to the county and retains the balance.

## Compensation under the Forest Crop Law

- ✦ **Acreage Share Payment** is the per acre tax paid by landowners in place of the regular property tax. Currently the rate under FCL is 83¢ per acre for land entered after 1971 (10¢ & 20¢/ac for lands entered before 1972). The municipality pays 20% to the county and retains the balance.
- ✦ **State Contribution.** Each year the DNR pays each municipality (town or village) 20¢ per acre for each acre designated as MFL. The municipality pays 20% of this to the county and retains the balance.
- ✦ **A Severance Tax** is paid by the landowner to the DNR whenever timber is harvested from lands designated as FCL (except special class designations). The DNR subtracts the State Contributions (20¢/ac) made from the start of the contract then pays the balance to the municipality. The municipality pays 20% of what it receives to the county and retains the balance.
- ✦ **A Withdrawal Tax** is collected from the landowner by the DNR when land is removed (voluntarily or involuntarily) from designation as FCL before the contract is completed. The DNR subtracts the State Contributions (20¢/ac) made from the start of the contract and pays the balance to the municipality. The municipality pays 20% of what it receives to the county and retains the balance.
- ✦ **Termination Severance Tax.** If, at the end of the FCL contract period, the owner does not designate the land as MFL a Severance Tax is assessed against all merchantable timber on the

land, in the same manner as when timber is harvested. The DNR subtracts any State Contributions (20¢/ac) not already subtracted from a regular severance tax, then pays the balance to the municipality. The municipality pays 20% of what it receives to the county and retains the balance.

## Compensation under Woodland Tax Law (WTL)

- ✦ **Acreage Share Payment** is the per acre tax paid by landowners in place of the regular property tax. Currently the rate under WTL is \$1.67 per acre. The municipality retains the entire payment.
- ✦ **A Withdrawal Tax** is calculated by the DNR when land is removed (voluntarily or involuntarily) from designation as WTL before the contract is completed. The withdrawal tax is based on the forest land values in county and is collected by the municipality as a special assessment on the property tax bill. The municipality retains the entire payment.

## Other Forms of Compensation

- ✦ **Increase in aids based on the assessment roll.** When land is designated under one of the three forest tax laws, its value is removed from the assessment rolls. This results in a lower per capita assessment for the tax district, and may bring about an increase in the amount received from aids that are based on the assessment rolls, i.e., municipal and school aids.
- ✦ **Resource Aid Payment.** \$1.25 million is paid out of the Forestry Fund each year to counties that have more than 40,000 acres designated as FCL and/or MFL. Currently 17 counties qualify to share in this payment.



# DNR Field Districts and Areas

**NORTHWEST DISTRICT**  
Department of Natural Resources  
Box 309  
Spooner, WI 54801  
(715) 635-2101

**NORTH CENTRAL DISTRICT**  
Department of Natural Resources  
Box 818  
Rhineland, WI 54501  
(715) 365-8900

**WESTERN DISTRICT**  
Department of Natural Resources  
Box 4001  
Eau Claire, WI 54702  
(715) 839-3700

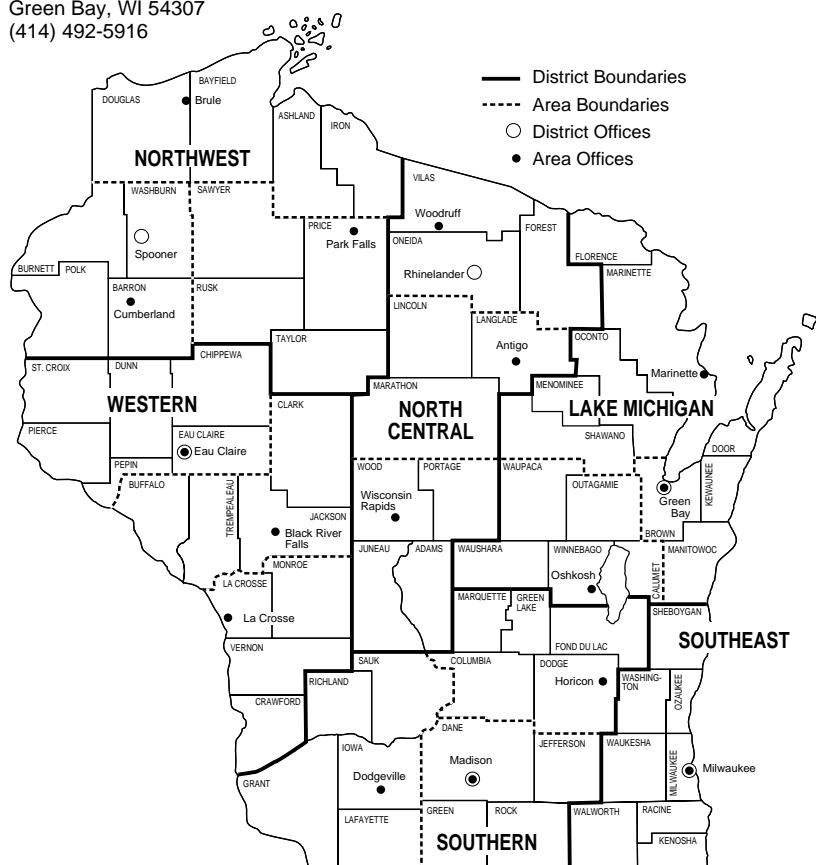
**LAKE MICHIGAN DISTRICT**  
Department of Natural Resources  
1125 N. Military Avenue, Box 10448  
Green Bay, WI 54307  
(414) 492-5916

**SOUTHEAST DISTRICT**  
Department of Natural Resources  
2300 N. Dr. Martin Luther King, Jr. Drive  
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Milwaukee, WI 53212  
(414) 229-0800

**DNR, Richards Street Annex**  
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Box 12436  
Milwaukee, WI 53212  
(414) 961-2727

**SOUTHERN DISTRICT**  
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